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AUDITOR GENERAL

California Legislature

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May 8, 1980

Letter Report 920.3

Honorable S. Floyd Mori
Chairman, and Members of the
Joint Legislative Audit Committee
State Capitol, Room 4158
Sacramento, California 95814

Dear Mr. Chairman and Members:

In response to a request of the Joint Legislative Audit Committee, we have reviewed the state Department of Education's (SDE) administration of child nutrition programs. This is an informational report addressing the department's administration of nutrition programs in California schools.* This review was conducted under the authority vested in the Auditor General under Section 10527 of the Government Code.

We reviewed the department's performance concerning outreach activities, technical assistance, policy dissemination, and sponsor reimbursements. We found that generally the department has met the administrative goals identified for school nutrition programs in its state plan. In some areas, however, improvements are needed. While conducting our review, we also identified several noteworthy programs which are discussed in Appendix A of this report.

Background

The state Department of Education has been administering child nutrition programs since the enactment of the 1946 National School Lunch Act. Today, the department administers six federal programs and one state-funded program. These programs provide daily meals and services to over 2 million children. According to department officials, 57 percent of the meals served are provided at no cost or at a reduced price to needy children. The programs administered by the department include:

* A previous Auditor General report entitled, Review of the Department of Education's Administration of the Child Care Food Program (No. 920.1, March 17, 1980), examined the department's administration of the Child Care Food Program, a nutrition program for children in day care facilities.

- The National School Lunch Program (NSLP)
- The School Breakfast Program (SBP)
- The Special Milk Program (SMP)
- The Child Care Food Program (CCFP)
- The Food Service Equipment Assistance Program (FSEA)
- The Nutrition Education and Training Program (NETP)
- The State Child Nutrition Program (SB 120).

A description of these programs is presented in Appendix B of this report.

The United States Department of Agriculture (USDA) provides funds for program operation and state administrative expense to the state agency administering the federal nutrition programs. The state agency agrees to administer the programs in accordance with applicable federal regulations. The USDA requires that states annually develop formal plans for administering the federal child nutrition programs. These state plans reflect agreements between state agencies and the USDA clarifying the states' needs, goals, and objectives for each year. According to the USDA, the state plan becomes the basis for an annual evaluation of the state agency's performance.

In California, these child nutrition programs are administered through the state Department of Education's Office of Child Nutrition Services (OCNS). The goals of the OCNS are to provide technical and administrative leadership for these programs, to assure that all needy children are being served and, ultimately, to extend the programs to every qualifying institution.

In recent years, the OCNS has grown substantially. To keep pace with program changes and department growth, the OCNS reorganized on July 1, 1979. At the same time, the Office of Child Nutrition Services, the Office of Child Development, and the Office of Surplus Property were reorganized under the SDE's Division of Child Development and Nutrition Services.

Until March 1, 1979, the OCNS also administered the federally-funded Summer Food Services Program (SFSP). This program provides nutritious meals at no cost to needy preschool and school age children who would otherwise be deprived of the food assistance they received during the regular school year. On March 1, 1979, the SDE withdrew its administration of the program, claiming that the department had neither the staff nor the resources to manage the program during the limited time frame of the summer months. Additionally, SDE had management concerns regarding federal SFSP regulations. For the same reasons, the department again declined to administer the program in 1980; consequently, the SFSP is now administered in California by the U. S. Department of Agriculture.

Funding

With the exception of the State Child Nutrition Program and the Nutrition Education and Training Program, all programs are at least 85 percent federally funded. The Nutrition Education and Training Program is approximately 74 percent federally funded in fiscal year 1979-80, and the State Child Nutrition Program is entirely state funded. The National School Lunch Program, the School Breakfast Program, and breakfasts and lunches served in the Child Care Food Program also receive state subsidies in addition to the federal funds. Each of the nutrition programs has its own funding structure. Funding for those programs which provide meals, however, is performance funded--that is, based on the number of eligible meals served. The proposed total budget for these programs for fiscal year 1979-80 is \$327.1 million, a 14 percent increase over the preceding year. The sources of funds for fiscal years 1978-79, 1979-80, and 1980-81 are shown below.

CHILD NUTRITION PROGRAM EXPENDITURES BY FUNDING SOURCES

	1978-79 (<u>actual</u>)	1979-80 (<u>estimated</u>)	1980-81 (<u>proposed</u>)
Federal	\$251,923,226	\$290,934,644	\$301,222,588
State	<u>34,023,906</u>	<u>36,166,065</u>	<u>39,426,008</u>
Total	<u>\$285,947,132</u>	<u>\$327,100,709</u>	<u>\$340,648,596</u>
Percent Federally Funded	88%	89%	88%

Scope and Methodology

We selected a sample of 16 public school districts and 6 private schools. (Throughout the report these entities will be referred to as schools.) Our sample represented over 15 percent of the children currently enrolled in California schools. The schools were located in ten counties which represent a cross section of California.

During our review, we compared OCNS activities against the goals outlined in the department's 1978-79 and 1979-80 state plans. We also analyzed department application and reimbursement procedures and reviewed pertinent federal regulations and fiscal data and reports. Our audit covered the period from July 1978 through March 1980.

Our review of the department's administration of school nutrition programs included interviews with responsible department staff, school district personnel, and school food services personnel. We also contacted officials from the U. S. Department of Agriculture.

Information Requested by the Legislature

We were requested by the Legislature to review the Department of Education's administration of the following aspects of child food and nutrition programs:

- Outreach activities
- Technical assistance and program monitoring
- Reimbursement processing
- Policy dissemination.

Outreach Activities

The USDA requires states to stress an aggressive outreach program for the NSLP and the SBP when developing their state plans. The OCNS has conducted most of the outreach activities scheduled for these programs in the 1978-79 and 1979-80 state plans. According to the 1979-80 state plan, 70 percent of the public and private schools in California are participating in the NSLP.* Participation in the SBP averages about 21 percent, but the program is newer than the NSLP and is expanding. From July 1979 through January 1980, OCNS outreach efforts added 109 schools to the SBP.

The 1978-79 and 1979-80 state plans outline specific outreach activities to increase participation in the NSLP and the SBP. The activities include informational workshops and brochure mailings to nonparticipating public and private schools and residential child care institutions.

During the 1978-79 school year, NSLP outreach materials were mailed to residential child care institutions; however, the outreach materials which were scheduled for distribution to public and private schools were not mailed. According to OCNS officials, these materials were not disseminated because the office was reorganized and the workload increased. OCNS staff, however, did visit each nonparticipating public school district to discuss the NSLP. The staff also conducted more than 20 informational workshops. With the exception of one informational mailing, all SBP outreach activities outlined in the 1978-79 state plan were performed.

The 1979-80 state plan scheduled NSLP outreach mailings for October 1979 and SBP mailings for October 1979 and February 1980. In a USDA Management Evaluation dated January 1980, the federal agency noted that because of administrative delays within the OCNS, the mailings scheduled for October had not been carried out; additionally, it appeared that the February deadline would not be met. At that time, OCNS and USDA officials developed a corrective action plan which included February 15 deadlines for both the NSLP and SBP mailings. Outreach brochures for both programs were mailed on March 12, 1980.

* These figures include 837 children centers in school districts.

Between October 1979 and March 1980, the OCNS conducted 30 school program workshops throughout the State. These workshops included an SBP outreach segment. In addition to activities outlined in the state plan, the OCNS has contacted schools terminating the SBP to identify aspects of the program that caused sponsors to withdraw.

Nineteen of the schools included in our survey were participating in the NSLP; thirteen schools were participating in the SBP. Schools which were not participating in the programs were aware of their existence, but preferred not to participate. Officials from two schools said they did not participate in the SBP because it was too difficult to coordinate with the students' morning bus arrivals. An official at one school told us he did not believe it was the school's responsibility to provide breakfast. The SDE's authority over schools that are not participating in the nutrition programs is not addressed in the Education Code.

Technical Assistance
and Program Monitoring

Federal regulations require that the state agency administering the child nutrition programs provide monitoring and technical assistance to program sponsors. The Department of Education's state plan for fiscal year 1979-80 states that the goal of the OCNS field services unit "will be to review all sponsoring agencies at least once every three years...." Sponsors are to be monitored for compliance with program regulations and for operational efficiency. Additionally, the state plan specifies that the field unit staff "will provide various forms of technical assistance" including site visits, workshops, and consultative services through personal, phone, and written contacts.

Our review of school districts and department records indicated the following results:

- Eight of the 22 schools in our sample reported that they had been monitored by the OCNS during fiscal year 1978-79;
- Field services personnel had monitored or provided technical assistance to over 200 of the 1342 school program sponsors during the period from September through November 1979;
- Since September 1979, the OCNS field services unit has conducted 30 informational workshops throughout the State for program sponsors.

It appears, therefore, that the OCNS will meet its state plan goals for monitoring and technical assistance. Additionally, our survey indicates that a review once every three years is sufficient for most schools. Only 2 of the 22 schools we visited reported that they needed more assistance from the SDE. Most of the schools we visited had sophisticated record-keeping and reporting systems. The food service directors were familiar with program requirements, many having had several years of experience in child nutrition programs. Also, the food service directors often were members of professional organizations which provide training and program information.

Reimbursement Processing

We reviewed reimbursement claims from school districts participating in the nutrition programs and from sponsors of the Child Care Food Program. We reviewed claims for the months of April, May, June, September, October, and November 1979 to determine the number of days from receipt of the claim by the SDE to payment. The new federal CCFP regulations require payment to be made within 45 calendar days of receipt of the claim. Regulations of the school nutrition programs do not specify the time in which claims must be paid.

To improve its reimbursement function, the SDE transferred responsibility for claims processing from the Office of Child Nutrition Services to the Local Assistance Bureau (LAB) within the SDE in early 1979. The LAB has implemented procedures which should improve response time; however, the process is not entirely within the SDE's control. Once the LAB has reviewed the claims, they are forwarded to the Department of General Services for entry on the computer data file. Then the Teale Data Center processes the claims by computer. The claims are then returned to the LAB for reconciliation and finally sent to the State Controller for payment.

Our review of reimbursement claims showed that CCFP claims were processed in an average of 32 days. Furthermore, 124 of the 131 CCFP claims reviewed were processed within 45 days as required by the new CCFP regulations. Claims processing for the school nutrition programs for which there is no time requirement, averaged 59 days for the six months we reviewed. Since the claims processing function was transferred to the LAB, processing time for the school nutrition programs has

improved from an average of 61 days to an average of 56 days. An SDE official told us the school nutrition programs' claims take more time to process than the CCFP claims because there are more school districts than CCFP sponsors and the school claim form is more complex. Also, the computer program used to process the school claims is new and requires modification.

Policy Dissemination

Most of the schools in our sample reported that the OCNS is providing adequate policy guidelines. Seven of the 22 schools reported, however, that they received policy materials late. For example, schools received new nutrition program regulations for the 1979-80 school year in October 1979, one month after the start of the school year. Also, as of March 31, 1980, the OCNS had not adequately notified school districts which sponsor child care programs that they may participate in the Child Care Food Program although this was the intent of federal policy.

The SDE interpreted federal regulations to preclude child care centers sponsored by school districts from participating in the CCFP. The SDE enrolled these centers under other school nutrition programs, such as the National School Lunch Program, the School Breakfast Program, and the Special Milk Program. Together, these programs provide federal funds for lunch, breakfast, and supplemental milk. The CCFP provides federal funds for lunch, breakfast, two snacks, and supper.

In the fall of 1978, the USDA issued a policy statement clarifying federal CCFP regulations and specifically admitting child care centers sponsored by school districts for participation in the CCFP. In June of 1979, one of the school districts in our sample was informed of the policy change and was told that the OCNS would soon be sending the new policy materials to the district. As of March 1980, the policy change had not been mailed to districts. By not notifying these child care centers that they could participate in the CCFP, the OCNS is not maximizing available federal funds. We reviewed reimbursement claims for five large school districts which sponsor child care centers for the period from September through November 1979. We estimate that had these districts' child care centers been enrolled in the CCFP rather than in the school nutrition programs, they would have received an additional \$100,000 in federal reimbursement for meals during that time period.

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An OCNS official stated that the new policy materials were ready for mailing in February 1980 but were not sent because revised federal CCFP regulations were published by the USDA in January 1980. The OCNS has not determined whether the new regulations will affect this issue.

Conclusion

The state Department of Education has met most of the goals identified in its state plan for administering school nutrition programs. The department has been late, however, in mailing outreach materials to schools and in informing schools of certain policy determinations. For example, child care centers sponsored by schools have not been notified that they may participate in the Child Care Food Program. School officials we surveyed reported that they were receiving sufficient technical assistance from the department. Additionally, we found that the department has reduced the time required to process school districts' claims for reimbursement.

Recommendation

We recommend that the Office of Child Nutrition Services immediately announce to sponsors its policy allowing child care centers sponsored by schools to participate in the Child Care Food Program. In this way, the OCNS will better utilize available federal funding.

Respectfully submitted,


THOMAS W. HAYES
Auditor General

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STATE OF CALIFORNIA
DEPARTMENT OF EDUCATION
STATE EDUCATION BUILDING, 721 CAPITOL MALL, SACRAMENTO 95814

May 6, 1980

Thomas W. Hayes
Auditor General
California Legislature
925 "L" Street, Suite 750
Sacramento, California 95814

Dear Mr. Hayes:

The State Department of Education has reviewed the draft report of the Review of the Department of Education Administration of School Nutrition Programs, Number 920C, dated May, 1980. We appreciate the opportunity to record this response.

The Department is in general concurrence with your recommendation and the findings of your staff. Also, we wish to clarify the issues upon which your recommendation was made. We offer the following comments for your consideration.

We concur with the audit recommendation regarding notification of school districts of their option to participate in the Child Care Food Program or the National School Lunch and School Breakfast Programs. Child care programs sponsored by school districts have been eligible to participate in the Child Care Food Program (CCFP); however, they have been limited to supper and p.m. supplements. Breakfasts and lunches have been funded under the school lunch and breakfast programs. This limitation was in place to prevent the possibility of double claiming. In addition, federal regulations were unclear regarding the eligibility of school districts to participate in the Child Care Food Program.

As a result of the receipt of U. S. Department of Agriculture's clarification of this issue, the Office of Child Nutrition Services began planning its' implementation. Policies had been developed and workshops were scheduled when the new CCFP Regulations were released, thereby making substantive changes in the Program, effective May 1, 1980. Because we want to be able to provide guidance and assistance to sponsors in determining which program, School Nutrition or Child Care Food, will be most beneficial, we are now moving ahead with the development of this policy and plan to have it announced to school districts by the commencement of the 1980/81 school year.

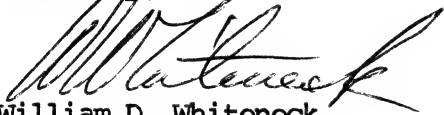
The Report states that, had school districts been enrolled in the CCFP rather than the School Nutrition Program, they would have received an additional \$100,000 in

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federal reimbursement for supplements during that time period. It must be noted that this statement is based upon certain assumptions: (1) that the district serves supplements to all children participating in the lunch program, and (2) that it would be cost effective for the district to participate in the OCFP in order to obtain funding for this one supplement. We believe, therefore, the \$100,000 reimbursement represents a potential, rather than an actual, increased revenue source for these districts.

We feel that this audit has been a fair and reasonable measure of our program efforts and we hope that our response has assisted in clarifying that report.

Sincerely,

A handwritten signature in dark ink, appearing to read "W. Whiteneck", with a stylized flourish at the end.

William D. Whiteneck
Deputy Superintendent
For Administration
(916) 445-8950

OTHER NUTRITION PROGRAMS REVIEWED

In addition to reviewing the specific issues included in the audit request, we reviewed two other noteworthy programs administered by the Department of Education: the Surplus Commodities Program (SCP) and the Nutrition Education and Training Program (NETP). Further, while reviewing nutrition programs at the school and district levels, we identified several innovative programs.

Surplus Commodities Program

Every year the U. S. Department of Agriculture buys surplus food commodities and distributes them to the states for use in child nutrition and other programs. This program, referred to as the Surplus Commodities Program, is administered in California by the Office of Surplus Property within the SDE. The chief of the Office of Surplus Property estimated that in school year 1979-80, California would receive over \$50 million in surplus food commodities.

The SCP receives no state or federal funding support. The SCP is 100 percent reimburseable in that it charges participating agencies service and handling fees. All program operating costs must be reimbursed from these fees.

During our audit fieldwork, participating school officials told us that the handling and service fees charged by the SDE are higher than similar fees charged in other states. Although department staff acknowledge that service and handling fees are higher in California, they maintain the charges are higher because California offers schools more services than other states provide. Also, some other states are able to charge less for service and handling fees because their programs receive state subsidies.

For example, California school districts are provided a list of available commodities and are allowed to select which items they need. Also in California, all schools regardless of size are offered an equitable distribution of all commodities. In some other states, the state agency determines the allocation of commodities to schools without discussing the decisions with school officials.

Service and handling fees are also affected by the delivery services the SDE provides. The Department of Education pays all shipping costs to local agencies and allows the local agency to designate two shipping points--one for dry items and one for cold storage. Some other states require local agencies to unload their food from railroad cars or remove it from large freight trucks. Service and handling charges in those states would, therefore, be substantially lower. Costs in California are also increased because of the number of delivery locations and the geographical distances involved.

Finally, the service and handling costs in California are affected because the SDE contracts to develop alternative products. In the past, one of the major problems in the SCP was that the commodities received were not those in demand at schools and other sites. Consequently, much of the food was stored in warehouses. In 1977, the SDE began contracting with food processors to convert some of the surplus commodities into more usable products. For example, since there was more dry nonfat milk than could be used, the SDE contracted to have the milk processed into cheese, which was in greater demand. According to an SDE official, the department was able to provide school districts with 1 million pounds of cheese at \$1 per pound; the market price was approximately \$2 per pound. Not only did processing provide schools a desired product at a reduced price, but also it put to use items which would otherwise have been stored indefinitely. The processing program is self-supporting through charges made for processed products.

SDE officials explained that although the service and handling charges to school districts were higher in California than in other states, the services provided were also more extensive than in other states. Department staff also told us and our survey confirmed that food service directors throughout the State have endorsed the services provided by the SDE.

Nutrition Education and Training Program

The Office of Child Nutrition Services administers the federal Nutrition Education and Training Program (NETP) in California. The primary purpose of the program is to reduce the level of poor nutrition among school-age children and thereby maximize low-achieving students' physical, academic, and social growth. The program receives both state and federal funds. In fiscal year 1979-80, the OCNS received approximately \$1.9 million in federal and \$659,000 in state funding for nutrition education. While the state monies are used to fund only local nutrition education projects, the federal funds are used for both state and local projects.

The goals of nutrition education are to (1) reach all children, teachers, school administrators, food service personnel, and parents with information about nutrition and the importance of nutrition education; and (2) effect changes in eating patterns which will ultimately result in improved health and well-being of children. To achieve these goals, the OCNS has developed a state plan with four major objectives.

The first is the development of an intensive media campaign to inform Californians about nutrition, nutrition education, and the Nutrition Education and Training Program. The second objective is the development of nutrition education curricula that coordinates instructional and food service programs. The OCNS has developed the curriculum for kindergarten through sixth grade; it is being tested in 12 school districts and 6 child care agencies this school year. The curriculum for grades 7 through 12 is being written and will be tested in schools during the 1980-81 school year. The third area of emphasis is staff development and community education. Two classes for food service personnel have been developed and are now offered at colleges throughout the State.

The fourth goal of the OCNS is to allocate funds and provide technical assistance for innovative nutrition projects in local agencies. Local nutrition projects must focus on student instruction, staff in-service training, materials development, and parent-community instruction. Funds are provided for the development and dissemination of these projects. Additionally, funds are available to assist agencies which adopt these projects. In fiscal year 1979-80, 150 local nutrition education projects were funded.

One of the school districts we visited has been participating in the NETP since 1976. District staff have been developing a nutrition education curriculum which coordinates instruction for students in grades K-6, school staff, and parents. This year the district is assisting four neighboring school districts which are adopting its program.

At the end of each year, the local projects are evaluated. The individual results are aggregated into an overall evaluation report. The results have indicated that students participating in nutrition education projects have an increased knowledge of nutrition concepts and improved attitudes about nutrition. The evaluations also noted a large decrease in the amount of food participating students waste.

Special Food and Nutrition Programs

Some of the school districts we visited offered a variety of innovative and cost-effective food and nutrition programs. Special programs included the use of cooperative purchasing agreements and participation in nutrition projects for the elderly.

Cooperative Agreements

In accordance with Sections 6500 et seq. of the Government Code, public entities are allowed to exercise any power common to two or more entities. School districts, therefore, may enter into agreements to purchase or store food. We found that 3 of the 22 school districts in our sample have agreements to jointly purchase food. Two of the schools in our sample are considering such agreements. Some district officials, however, said they cannot participate in cooperative purchasing agreements because they do not have sufficient storage capacity to accommodate large food orders.

In Los Angeles County, a group involving ten South Bay school districts purchase selected food items through a master bid invitation. The districts estimate their annual needs and then pool their orders in a combined bid before the end of the school year to obtain lower prices through volume purchasing. Once an award is made, contracts are established with various vendors for the following items: bakery goods, fresh meat, frozen Mexican foods, pizza products, frozen potato buds, and paper goods. Each school district then orders independently from each contract. The ten school districts in this program have enrollments from 2,706 to 13,520. School officials of districts participating in this program indicated that they pay lower prices than other districts in the Los Angeles area.

In Alameda County, school districts and the County of Alameda purchase common food items through the Alameda County Stores. Districts furnish the county with estimates of annual quantities needed, and the county issues a combined bid invitation for all entities. Vendors deliver cooperatively purchased items to county warehouses. The items are then delivered as needed to various districts. Districts are billed at county cost; there is no delivery charge. Officials from two districts we visited in Alameda County said they achieve cost savings through volume purchasing.

In San Diego County, three school districts furnish surplus flour and sugar to another district which has a central bakery. In exchange for the surplus commodities, the district having the bakery provides bakery products to the neighboring districts. Such an arrangement allows full use of the bakery and cuts costs for the participating districts.

Nutrition Programs for the Elderly

Older Americans Act monies are available to finance nutrition programs for elderly persons aged 60 and over. The California Department of Aging is responsible for awarding nutrition grants to local community or county agencies to implement nutrition programs in their areas. A school district may act as a vendor by furnishing meals to the sponsoring local agency. In some cases, the meals may be served at the school site. Usually, the meals are delivered to a local agency site or to the elderly person's own home.

In our review of 22 school districts, 3 districts which chose to participate in nutrition programs for the elderly provided approximately 2,465 meals daily to senior citizens. Two additional districts were considering implementation of such programs. Staff at one of these school districts told us that by vending meals for the elderly nutrition program, they receive additional revenue of 11 cents per meal served. The district then directs this revenue into its NETP funds.

SDE'S CHILD NUTRITION PROGRAMS

The following is a detailed description of the child nutrition programs administered by the state Department of Education:

- National School Lunch Program -- Schools and residential care institutions in this program serve nutritious, low-priced lunches to all children. In addition, children from low-income families may receive lunches free or at a reduced price. SDE records indicate average daily participation in this program has grown from 1,793,150 in fiscal year 1977-78 to an estimated 1,853,781 in fiscal year 1979-80;
- School Breakfast Program -- Nutritious, low-priced breakfasts are provided for children in schools participating in this program. Children from low-income families may also receive breakfasts free or at a reduced price. According to SDE documents, average daily participation has increased from 330,721 in fiscal year 1977-78 to an estimated 363,149 in fiscal year 1979-80;
- Special Milk Program -- This program provides supplemental liquid milk to children in schools and in nonprofit child care institutions. Milk may be provided free to children from low-income families. Department records indicate that approximately 163 million half pints of milk will be served to California children in this program in fiscal year 1979-80;
- Child Care Food Program -- In this program, nutritious meals (breakfast, lunch, dinner, and snacks) are served to preschool and school-age children in child care and service institutions. For more information concerning this program, refer to the Auditor General's Report 920.1 dated March 1980;
- Food Service Equipment Assistance Program -- This program provides needy school districts and child care sponsors with funds to purchase the equipment necessary for the storage, preparation, transportation and serving of food to children. During fiscal year 1978-79, the FSEA received a total of 350 applications (175 CCFP sponsors and 175 school districts). The department provided assistance to a total of 308 institutions (144 CCFP and 164 school districts). Allocations to these institutions totaled approximately \$3 million;

- Nutrition Education and Training Program -- This program provides federal funds for states to develop programs for instructing students, teachers, and school food service personnel in the nutritional value of foods and the relationship between food and health;
- State Child Nutrition Program (SB 120) -- SB 120 mandates that all public schools enrolling any kindergarten through grade 12 children shall provide one nutritionally adequate meal at no cost or at a reduced price for each needy student each school day. SB 120 also provides state funds for the Nutrition Education and Training Program.